



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0221 Chinook Public Schools

0028 Chinook Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,581,495.15	1,581,495.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,880.52	61,880.52	0.00	0.00	0.00	0.00
22XX Educational Media Services	96,431.12	96,431.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,527.68	132,527.68	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,712.95	117,712.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	504.14	0.00	504.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,669.34	243,669.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	124,989.00	124,989.00	0.00	0.00	0.00	0.00
31XX Food Services	90,877.66	90,877.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,011.24	22,011.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,624.22	0.00	0.00	9,624.22	0.00	0.00
Totals	2,481,723.02	2,471,594.66	504.14	9,624.22	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,481,723.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0221 Chinook Public Schools

0029 Chinook H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	892,379.14	892,379.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	72,823.83	72,823.83	0.00	0.00	0.00	0.00
22XX Educational Media Services	71,615.12	71,615.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	116,204.06	116,204.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	75,038.20	75,038.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,210.73	0.00	4,210.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,979.07	197,979.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,323.62	145,828.42	0.00	30,495.20	0.00	0.00
31XX Food Services	34,447.80	34,447.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	38,515.41	38,515.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	116,717.58	116,717.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	34,361.95	0.00	0.00	34,361.95	0.00	0.00
Totals	1,830,616.51	1,761,548.63	4,210.73	64,857.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,830,616.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0028 Chinook Elem	Indirect/Direct 504.14 / 2,471,594.66	0.02%		
	LE 0029 Chinook H S	Indirect/Direct 4,210.73 / 1,761,548.63	0.24%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0028 Chinook Elem	0.0024	0.0013	0.0018	0.0020	0.02%
	0029 Chinook H S	0.0024	0.0013	0.0018	0.0020	0.24%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0028 Chinook Elem	0.0000	0.0000	0.0000	0.0000	
	0029 Chinook H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0028 Chinook Elem	0.0024	0.0013	0.0018	0.0020	
	0029 Chinook H S	0.0024	0.0013	0.0018	0.0020	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0028 Chinook Elem	0.15%	
	0029 Chinook H S	0.19%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0221 Chinook Public Schools	0.17%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0222 Harlem Public Schools

0030 Harlem Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,006,309.76	3,006,309.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	172,523.58	172,523.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,569.05	23,569.05	0.00	0.00	0.00	0.00
222X Educational Media Services	244,316.87	226,829.87	0.00	17,487.00	0.00	0.00
23XX Support Services - General Administration	177,370.02	177,370.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	315,864.51	315,864.51	0.00	0.00	0.00	0.00
25XX Support Services - Business	251,679.37	4,832.52	227,346.85	19,500.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	499,009.20	495,529.20	0.00	3,480.00	0.00	0.00
27XX Student Transportation Services	280,249.47	163,448.57	0.00	116,800.90	0.00	0.00
31XX Food Services	179,362.69	179,362.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,636.39	12,636.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,411.76	45,411.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,094.18	0.00	0.00	39,094.18	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	62,532.25	0.00	0.00	0.00	62,532.25	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	51,033.57	29,449.38	0.00	21,584.19	0.00	0.00
Totals	5,360,962.67	4,853,137.30	227,346.85	217,946.27	62,532.25	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,360,962.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0222 Harlem Public Schools

0031 Harlem H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,177,687.69	1,177,687.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	132,265.28	132,265.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,855.98	6,855.98	0.00	0.00	0.00	0.00
222X Educational Media Services	80,625.50	73,131.07	0.00	7,494.43	0.00	0.00
23XX Support Services - General Administration	89,033.10	89,033.10	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,095.22	140,595.22	0.00	500.00	0.00	0.00
25XX Support Services - Business	92,452.64	3,176.51	89,276.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	275,864.63	270,644.63	0.00	5,220.00	0.00	0.00
27XX Student Transportation Services	191,805.19	120,336.09	0.00	71,469.10	0.00	0.00
31XX Food Services	3,491.26	3,491.26	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,629.35	33,629.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	183,909.61	183,909.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,716.96	0.00	0.00	14,716.96	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	26,799.52	0.00	0.00	0.00	26,799.52	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,289.53	3,894.83	0.00	6,394.70	0.00	0.00
Totals	2,460,521.46	2,238,650.62	89,276.13	105,795.19	26,799.52	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,460,521.46					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0030 Harlem Elem			Indirect/Direct 227,346.85 / 4,853,137.30	4.68%	
LE 0031 Harlem H S			Indirect/Direct 89,276.13 / 2,238,650.62	3.99%	

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0030 Harlem Elem	0.0490	0.0480	0.0468	0.0460	4.68%
	0031 Harlem H S	0.0490	0.0480	0.0468	0.0460	3.99%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0030 Harlem Elem	0.0522	0.0509	0.0488	0.0480	
	0031 Harlem H S	0.0522	0.0509	0.0488	0.0480	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0030 Harlem Elem	0.0522	0.0509	0.0488	0.0480	
	0031 Harlem H S	0.0522	0.0509	0.0488	0.0480	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0030 Harlem Elem	4.69%	
	0031 Harlem H S	4.56%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0222 Harlem Public Schools	4.63%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0223 Cleveland-Lone Tree Elem

0032 Cleveland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	85,490.83	77,805.83	0.00	7,685.00	0.00	0.00
21XX Support Services - Students	17,385.92	17,385.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	771.00	771.00	0.00	0.00	0.00	0.00
222X Educational Media Services	6,889.12	6,889.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,582.85	3,582.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,330.79	0.00	16,330.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,185.01	16,322.25	0.00	3,862.76	0.00	0.00
27XX Student Transportation Services	8,514.92	8,514.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	937.44	0.00	0.00	937.44	0.00	0.00
Totals	160,087.88	131,271.89	16,330.79	12,485.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	160,087.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0032 Cleveland Elem	Indirect/Direct	16,330.79 / 131,271.89	12.44%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0007	0.0015	12.44%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0032 Cleveland Elem	0.0000	0.0000	0.0007	0.0015	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0032 Cleveland Elem			2.41%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0223 Cleveland-Lone Tree Elem		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.41%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0225 Zurich Elementary

0034 Zurich Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	229,234.58	229,234.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,067.23	2,067.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,041.83	0.00	31,041.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,916.14	60,916.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	49,388.89	49,388.89	0.00	0.00	0.00	0.00
31XX Food Services	10,766.91	10,766.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	316.01	0.00	0.00	316.01	0.00	0.00
Totals	383,731.59	352,373.75	31,041.83	316.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	383,731.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0034 Zurich Elem	Indirect/Direct	31,041.83 / 352,373.75	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				8.81%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0034 Zurich Elem	0.0326	0.0330	0.0346	0.0358	8.81%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0034 Zurich Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0034 Zurich Elem	0.0326	0.0330	0.0346	0.0358	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0034 Zurich Elem				4.26%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0225 Zurich Elementary	Your Preliminary Rate by School System (SS) is:	4.26%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0234 Turner Public Schools

0044 Turner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	283,012.81	283,012.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,873.68	3,873.68	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	17,679.16	17,679.16	0.00	0.00	0.00	0.00
222X Educational Media Services	20,305.40	20,305.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,050.19	71,050.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,402.92	2,333.04	35,069.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,719.97	91,719.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,906.82	101,906.82	0.00	0.00	0.00	0.00
31XX Food Services	35,270.24	35,270.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,741.78	1,741.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,915.72	20,915.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,000.00	0.00	0.00	6,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,047.92	0.00	0.00	2,047.92	0.00	0.00
Totals	692,926.61	649,808.81	35,069.88	8,047.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	692,926.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0234 Turner Public Schools

0045 Turner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	199,872.83	199,872.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,602.12	2,602.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,634.92	16,634.92	0.00	0.00	0.00	0.00
222X Educational Media Services	23,589.60	23,589.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,125.33	77,125.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,383.63	2,333.04	59,050.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,508.97	104,508.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,986.08	41,986.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,469.79	4,469.79	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,403.69	34,403.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,667.00	0.00	0.00	1,667.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	36,291.11	0.00	0.00	36,291.11	0.00	0.00
Totals	604,535.07	507,526.37	59,050.59	37,958.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	604,535.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0044 Turner Elem		Indirect/Direct	35,069.88 / 649,808.81	5.40%		
LE 0045 Turner H S		Indirect/Direct	59,050.59 / 507,526.37	11.63%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0044 Turner Elem	0.0640	0.0636	0.0628	0.0623	5.40%
	0045 Turner H S	0.0640	0.0636	0.0628	0.0623	11.63%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0044 Turner Elem	0.0000	0.0000	0.0000	0.0000	
	0045 Turner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0044 Turner Elem	0.0640	0.0636	0.0628	0.0623	
	0045 Turner H S	0.0640	0.0636	0.0628	0.0623	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0044 Turner Elem	5.83%	
	0045 Turner H S	7.01%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0234 Turner Public Schools	6.42%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 0235 Hays-Lodge Pole K-12 Schls

1213 Hays-Lodge Pole K-12 Schls

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,783,848.12	1,783,848.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	187,511.96	187,511.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	127,936.06	127,936.06	0.00	0.00	0.00	0.00
222X Educational Media Services	58,754.47	58,754.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	502,567.43	502,567.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	349,642.32	349,642.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	127,124.83	0.00	127,124.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	612,919.43	545,332.97	0.00	67,586.46	0.00	0.00
27XX Student Transportation Services	197,056.39	112,356.39	0.00	84,700.00	0.00	0.00
31XX Food Services	53,974.89	53,974.89	0.00	0.00	0.00	0.00
33XX Community Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,818.63	13,818.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	124,853.49	124,853.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,491.99	0.00	0.00	10,491.99	0.00	0.00
Totals	4,151,500.01	3,861,596.73	127,124.83	162,778.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,151,500.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 1213 Hays-Lodge Pole K-12 Schls	Indirect/Direct	127,124.83 / 3,861,596.73	2018 Calculated Rate	2018 Reclassified Rate*	2018 Reclassified Rate**
				3.29%		
Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1213 Hays-Lodge Pole K-12 Schls	0.0360	0.0378	0.0372	0.0335	3.29%
Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1213 Hays-Lodge Pole K-12 Schls	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1213 Hays-Lodge Pole K-12 Schls	0.0360	0.0378	0.0372	0.0335	
Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	1213 Hays-Lodge Pole K-12 Schls				3.37%	
Line F Average of LE's contained under one School System Code (SS)					2018	SS Reclaasified Rate
	0235 Hays-Lodge Pole K-12 Schls	Your Preliminary Rate by School System (SS) is:			3.37%	
	This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

03 Blaine 1048 North Harlem Colony Elem

1216 North Harlem Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	49,929.19	49,929.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,584.62	22,584.62	0.00	0.00	0.00	0.00
222X Educational Media Services	228.78	228.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,778.43	3,778.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,703.34	0.00	5,703.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,319.50	21,319.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	324.69	0.00	0.00	324.69	0.00	0.00
Totals	103,868.55	97,840.52	5,703.34	324.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	103,868.55					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 1216 North Harlem Colony Elem	Indirect/Direct	5,703.34 / 97,840.52	2018 Calculated Rate		2018 Reclassified Rate*		Requested Reclassified Rate**	
				5.83%					
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0011	5.83%	
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018	
	1216 North Harlem Colony Elem			0.0000	0.0000	0.0000	0.0011		
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate	
	1216 North Harlem Colony Elem						1.13%		
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate	
	1048 North Harlem Colony Elem			Your Preliminary Rate by School System (SS) is:			1.13%		
				This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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